

**FIRST RESPONDER CENTER FOR EXCELLENCE  
FOR REDUCING OCCUPATIONAL ILLNESS,  
INJURIES AND DEATHS, INC.**

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**FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITORS' REPORT**

**Years Ended December 31, 2018, and 2017**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
First Responder Center for Excellence for Reducing  
Occupational Illness, Injuries and Deaths, Inc.

### Report on the Financial Statements

We have audited the accompanying financial statements of First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc. (the Center) which comprise the statement of financial position as of December 31, 2018, and 2017, and the related statement of activities and cash flows for the years then ended, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc. as of December 31, 2018, and 2017, and the changes in its net assets and its cash flows for the years then ended are in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matters***

As discussed in Note 1, the First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc. is a controlled affiliate of the National Fallen Firefighters Foundation. The accompanying financial statements as of and for the periods ended December 31, 2018, and 2017, reflect the results and operations retained within the Center.

As discussed in Note 2 to the financial statements, the Center adopted Accounting Standards Updated 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities, during the year ended December 31, 2018. Our opinion is not modified with respect to this matter.

### ***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of schedule of expenses by natural classification and function is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

The image shows a handwritten signature in black ink that reads "Rubins & Company". The signature is written in a cursive, flowing style.

August 19, 2019  
Bethesda, Maryland

**FIRST RESPONDER CENTER FOR EXCELLENCE FOR REDUCING  
OCCUPATIONAL ILLNESS, INJURIES AND DEATHS, INC.  
(AN AFFILIATE OF THE NATIONAL FALLEN FIREFIGHTERS FOUNDATION)  
STATEMENTS OF FINANCIAL POSITION  
December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	\$ 227,199	\$ 66,686
Grants and contributions receivable	246,391	106,396
Prepaid expenses	<u>3,760</u>	<u>1,354</u>
Total current assets	477,350	174,436
Investments	<u>48,780</u>	<u>-</u>
Total assets	<u>\$ 526,130</u>	<u>\$ 174,436</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities		
Accounts payable and accrued expenses	<u>\$ 565,040</u>	<u>\$ 262,804</u>
Total liabilities	<u>565,040</u>	<u>262,804</u>
Net assets (deficit)		
Without donor restrictions	(138,260)	(153,368)
With donor restrictions		
Purpose restricted	49,350	15,000
Endowment fund	<u>50,000</u>	<u>50,000</u>
Total net assets (deficit)	<u>(38,910)</u>	<u>(88,368)</u>
Total liabilities and net assets	<u>\$ 526,130</u>	<u>\$ 174,436</u>

The accompanying notes are an integral part of these financial statements.

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(AN AFFILIATE OF THE NATIONAL FALLEN FIREFIGHTERS FOUNDATION)  
STATEMENT OF ACTIVITIES  
Year Ended December 31, 2018**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenue and support			
Grants, contracts and contributions			
Grants	\$ -	\$ 747,356	\$ 747,356
Contributions	86,114	36,138	122,252
Royalties	81,454	-	81,454
Released from restrictions	<u>749,144</u>	<u>(749,144)</u>	<u>-</u>
Total revenue and support	<u>916,712</u>	<u>34,350</u>	<u>951,062</u>
Expenses			
Program services			
Department of Homeland Security			
Line-of-Duty Death and Prevention (Fire Act)	745,151	-	745,151
Public Safety Outreach	13,911	-	13,911
Trade Shows	32,768	-	32,768
Cancer Tool Box	11,250	-	11,250
Other	<u>4,202</u>	<u>-</u>	<u>4,202</u>
Total program expenses	<u>807,282</u>	<u>-</u>	<u>807,282</u>
Support services			
Management and general	13,754	-	13,754
Bids and proposals	10,199	-	10,199
Indirect costs	49,939	-	49,939
Board	1,061	-	1,061
Lobbying (Grassroots)	1,607	-	1,607
Marketing	6,711	-	6,711
Fundraising	2,106	-	2,106
Program development	<u>7,723</u>	<u>-</u>	<u>7,723</u>
Total support expenses	<u>93,100</u>	<u>-</u>	<u>93,100</u>
Total expenses	<u>900,382</u>	<u>-</u>	<u>900,382</u>
Change in operating net assets	16,330	34,350	50,680
Non-operating activity			
Investment income (loss), net ( <i>Note 5</i> )	<u>(1,222)</u>	<u>-</u>	<u>(1,222)</u>
Change in net assets	15,108	34,350	49,458
Net assets, beginning of year	<u>(153,368)</u>	<u>65,000</u>	<u>(88,368)</u>
Net assets, end of year	<u>\$ (138,260)</u>	<u>\$ 99,350</u>	<u>\$ (38,910)</u>

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STATEMENT OF ACTIVITIES  
Year Ended December 31, 2017**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenue and support			
Grants	\$ 25,000	\$ 36,296	\$ 61,296
Contributions	58,537	69,500	128,037
Released from restrictions	<u>40,796</u>	<u>(40,796)</u>	<u>-</u>
Total revenue and support	<u>124,333</u>	<u>65,000</u>	<u>189,333</u>
Expenses			
Program services			
Occupational Cancer Symposium	38,390	-	38,390
Cancer Tool Box	18,750	-	18,750
Trade shows	11,831	-	11,831
Department of Homeland Security			
Line-of-Duty Death and Prevention (Fire Act)	5,724	-	5,724
Other	<u>5,304</u>	<u>-</u>	<u>5,304</u>
Total program expenses	<u>79,999</u>	<u>-</u>	<u>79,999</u>
Support services			
Management and general	205,399	-	205,399
Marketing	6,530	-	6,530
Fundraising	8,733	-	8,733
Program development	<u>1,661</u>	<u>-</u>	<u>1,661</u>
Total support expenses	<u>222,323</u>	<u>-</u>	<u>222,323</u>
Total expenses	<u>302,322</u>	<u>-</u>	<u>302,322</u>
Change in net assets	(177,989)	65,000	(112,989)
Net assets, beginning of year	<u>24,621</u>	<u>-</u>	<u>24,621</u>
Net assets, end of year	<u>\$ (153,368)</u>	<u>\$ 65,000</u>	<u>\$ (88,368)</u>

The accompanying notes are an integral part of these financial statements.

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STATEMENTS OF CASH FLOWS  
Years Ended December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities		
Cash receipts from grants and contributions	\$ 729,613	\$ 132,937
Cash receipts from royalties	81,454	-
Cash paid to suppliers	(388,867)	44,230
Cash paid to employees	<u>(211,576)</u>	<u>(139,445)</u>
Net cash provided by operating activities	<u>210,624</u>	<u>37,722</u>
Cash flows from investing activities		
Purchases of investments	(50,288)	-
Redemptions of investments	<u>177</u>	<u>-</u>
Net cash used by investing activities	<u>(50,111)</u>	<u>-</u>
Net change in cash and cash equivalents	160,513	37,722
Cash and cash equivalents, beginning of year	<u>66,686</u>	<u>28,964</u>
Cash and cash equivalents, end of year	<u>\$ 227,199</u>	<u>\$ 66,686</u>

The accompanying notes are an integral part of these financial statements.



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NOTES TO THE FINANCIAL STATEMENTS  
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**1. Organization**

The National Fallen Firefighters Foundation (the Foundation) created the First Responder Center for Excellence for Reducing Occupational Illness, Injuries and Deaths, Inc. (the Center) in 2016 to become the leading resource for first responders and their family members in addressing physical, emotional, and psychological health issues and to promote research in relevant fields to increase awareness of first responder health issues, as well as prevent first responder deaths and injuries related primarily to occupational illnesses. The Center is organized under the laws of the state of Maryland. The Center is a controlled affiliate of the Foundation.

During 2017, the Center started managing the daily activities related to cancer and behavior health programs as well as the physical initiative. The transfer of these complimentary behavioral programs from the Foundation to the Center allows for additional coordination and focus on research and prevention strategies.

The accompanying financial statements reflect the financial status and results of operations for the Center.

**2. Summary of Significant Accounting Policies**

Basis of Accounting

The Center prepares its financial statements on the accrual basis of accounting. Consequently, revenue is recognized when earned and expenses when the obligations are incurred.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Center maintains cash balances which, at times, may exceed federally insured limits. The Center has not experienced any losses related to these accounts and management does not consider this to be a significant concentration of credit risk.

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**2. Summary of Significant Accounting Policies (continued)**

Income Tax Status

The Center is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, though they are subject to tax on income unrelated to its exempt purpose unless that income is otherwise excluded by the Code. No provision for income taxes is required for 2018. The 2016 and 2017 tax year remain open for review for both federal and state purposes, and they have not been extended beyond the applicable statute of limitations.

Uncertainty in Income Taxes

The Center has processes in place to ensure the maintenance of its respective tax-exempt status; to identify and report unrelated income; to determine filing and tax obligations in jurisdictions for which they have nexus; and to identify and evaluate other matters that may be considered tax positions. The Center has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

Fair Value of Financial Instruments

Financial instruments include cash and cash equivalents, accounts receivable, investments and accounts payable. Investments are recorded at fair value as discussed in Note 5. Due to the short-term nature of the other instruments, management estimates that the values recorded on the balance sheet approximate fair values.

Certain assets are recorded at fair value in the accompanying financial statements on a recurring basis. Accounting and reporting standards establish a framework for measuring and defining fair value as the price that would be received to sell an asset or paid to transfer a liability (i.e., the exit price) in an orderly transaction between market participants as of the measurement date.

The standards emphasize that fair value is a market-based measurement determined based on the assumptions that market participants would use in pricing the asset or liability. The standard establishes a fair value hierarchy that distinguishes between market participant assumptions based on sources of market data that are independent from the reporting entity (observable inputs are classified as Level 1 and 2 of the hierarchy) or on the reporting entity's own assumptions about market participant assumptions (unobservable inputs are classified as Level 3 of the hierarchy).

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**2. Summary of Significant Accounting Policies (continued)**

Fair Value of Financial Instruments (continued)

The determination of fair value is based on the level inputs described below:

- Level 1 inputs use unadjusted quoted prices in active markets for identical assets or liabilities and that are accessible as of the measurement date.
- Level 2 inputs include:
  - Quoted prices for similar assets or liabilities in active markets;
  - Quoted prices for identical or similar assets or liabilities in inactive markets;
  - Inputs other than quoted prices that are observable for the assets or liabilities;
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means

If the asset or liability has a specific (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 inputs are unobservable inputs for the assets or liabilities, which are typically based on an entity's own assumptions, as the investments do not trade in an active market.

In certain cases the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, an investment's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Assessing the significance of the particular input to the fair value measurement in its entirety requires judgment, and the consideration of factors specific to the assets or liabilities.

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**2. Summary of Significant Accounting Policies (continued)**

Net Assets

Net assets are classified as either unrestricted or donor restricted based on the existence or absence of donor-imposed restrictions. The purpose of each net asset group is as follows:

- Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Center. The Center's board may designate assets without restrictions for specific operational purposes from time to time.
- Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Center or by the passage of time.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Contributions and Grants

Contributions and grants received are recorded as with or without donor restriction support depending on the existence and/or nature of any donor or grantor restrictions. Support that is restricted by the donor or grantor is reported as an increase in net assets with donor restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restriction are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The schedule of functional expenses presents the natural classification detail of expenses by function (Note 10). Accordingly, certain costs have been allocated among the programs and supporting services benefited.

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**2. Summary of Significant Accounting Policies (continued)**

Measure of Operations

The statements of activities report changes in net assets from operating and nonoperating activities. Operating activities consist of the Center’s mission-related programs and the associated supporting functions but exclude returns from investment, which are considered as non-operating activities. The Center had no other non-operating activities during the years ended December 31, 2018 and 2017.

New Accounting Pronouncements - Adopted

During 2018, the Center adopted Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. The new standard addresses net asset classification, the presentation of expenses in both natural and functional classifications and provides for additional disclosures related to an entity’s liquidity, financial performance and availability of resources. The Center has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

New Accounting Pronouncements – Future Periods

In May 2014, the FASB issued a new standard, ASU 2014-09, *Revenue from Contracts with Customers*, which outlines a single comprehensive standard for revenue recognition across all industries and supersedes most existing revenue recognition guidance. The core principle of the standard is that an entity should recognize revenue when it satisfies a performance obligation at an amount that reflects the consideration the entity expects to receive in exchange for transferring goods or services. In addition, the standard requires disclosure of the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The standard will be effective for the Center beginning January 1, 2019.

In February 2016, the FASB issued ASU 2016-02, *Leases*, which requires a lessee to recognize a right-of-use (“ROU”) asset and lease liability on the balance sheet for most lease contracts (which include those leases that are currently classified as operating leases under the current accounting standard). Additional disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from lease contracts. The standard will be effective for the Center beginning January 1, 2020.

The Center is currently evaluating the impact of the new standards on the financial statements.

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**2. Summary of Significant Accounting Policies (continued)**

Subsequent Events

Management has evaluated subsequent events through August 19, 2019, the date that the financial statements were available to be issued.

**3. Availability and Liquidity of Financial Assets**

The following reflects the Center's financial assets at December 31, 2018 and 2017, reduced by amounts not available for general use within one year of the statement of financial position date because of donor imposed restrictions.

	<u>2018</u>	<u>2017</u>
Cash and cash equivalents	\$ 227,199	\$ 66,686
Investments	48,780	-
Grants and contributions receivable	<u>246,391</u>	<u>106,396</u>
Total financial assets	522,370	173,082
Net assets with donor restriction	<u>99,350</u>	<u>65,000</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 423,020</u>	<u>\$ 108,082</u>

The Center's goal is generally to maintain financial assets to meet one year of operating expenses.

**4. Grants and Contributions Receivable**

Grants and contributions receivable at December 31, 2018 and 2017, consists of the following:

	<u>2018</u>	<u>2017</u>
Department of Homeland Security	\$ 171,935	\$ 6,296
Contributions	74,456	100,000
Other	<u>-</u>	<u>100</u>
Total grants and contributions receivable	<u>\$ 246,391</u>	<u>\$ 106,396</u>

Contributions receivable includes donor restricted and unrestricted amounts that will be collected in 2019.

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**5. Investments**

The following table presents the Center's fair value hierarchy for assets measured at fair value on a recurring basis as of December 31, 2018:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>December 31, 2018</u>				
Cash and cash equivalents	\$ 10,032	\$ -	\$ -	\$ 10,032
Diversified bond exchange traded fund	19,877	-	-	19,877
Large blend equity exchange traded fund	<u>18,871</u>	<u>-</u>	<u>-</u>	<u>18,871</u>
Total investments	<u>\$ 48,780</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,780</u>

The Center held no investments at December 31, 2017.

Investments are reported at fair value and are classified as available for sale. Investment income or loss (including realized and unrealized gains and losses on investments, interest, and dividends) is recognized in the statements of activities as an increase in unrestricted net assets, unless restricted by donor or law. The investment portfolio generated returns as follows:

Interest and dividends	\$ 286
Net unrealized loss	(1,331)
Expenses	<u>(177)</u>
Investment return, net	<u>\$ (1,222)</u>

These investments are subject to credit, market and interest rate risks that cannot be predicted at this time. However, management has attempted to mitigate these risks by maintaining a diversified portfolio.

**6. Endowment Funds**

The Center established an endowment in 2017 that consists of a fund to honor individuals who make exceptional contributions to first responder fitness. The endowment includes net assets with donor restrictions of \$50,000 at December 31, 2018 and 2017. The Center will invest the funds at their sole discretion. A management fee of 1.5% of the endowment will be assessed on the prior year balance.

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**7. Net Assets with Donor Restrictions**

Net assets with donor restrictions consisted of the following at December 31:

	<u>2018</u>	<u>2017</u>
Purpose restrictions		
Cancer programs	\$ 40,000	\$ -
Cancer Tool Box	3,750	15,000
Occupational Cancer Symposium	5,600	-
Total	<u>49,350</u>	<u>15,000</u>
Endowment fund - First Responder Fitness	<u>50,000</u>	<u>50,000</u>
Total	<u>\$ 99,350</u>	<u>\$ 65,000</u>

**8. Affiliated Organization**

The Center is affiliated with National Fallen Firefighters Foundation (the Foundation). During 2018 and 2017, the Center received administrative and other supporting services from the Foundation. For the years ended December 31, 2018 and 2017, the Foundation provided services of \$456,524 and \$256,525, respectively. The Center has recorded a payable to the Foundation for the value of these services.

**9. Management Evaluation**

At December 31, 2018 and 2017, the Center has an unrestricted net deficits of \$138,260 and \$153,368. The deficit is primarily the result of costs incurred to establish the organization and the related infrastructure. In addition, as noted in note 8, the Foundation has provided substantial support to the Center. Management and the Board of Directors is actively pursuing new sources of contributions without donor restrictions to establish and maintain autonomous operations.

**10. Functional Expenses**

Certain functional expenses are procured, incurred and administered on a consolidated basis. When such costs benefit multiple functions, the expenses are allocated based on underlying cost input drivers such as salaries, headcount, level of effort, office occupancy or other applicable inputs that drive the applicable expenses.



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**10. Functional Expenses (continued)**

Expenditures were incurred along the following functional categories:

	Years Ended December 31,										
	2018									2017	
	Program	Management and General	Bids and Prposals	Indirect Costs	Board	Lobbying (Grassroots)	Marketing	Fundraising	Program Development	Total	Total
Salaries	\$ 116,576	\$ 9,505	\$ 6,209	\$ 40,860	\$ -	\$ 1,361	\$ 461	\$ 1,274	\$ 1,811	\$ 178,057	\$ 115,024
Employee benefits and taxes	22,234	1,765	476	8,071	-	246	78	282	367	33,519	24,421
Professional fees	336,652	-	2,420	-	-	-	-	-	-	339,072	1,497
Travel	249,483	1,057	1,094	15,421	-	-	400	-	2,202	269,657	54,156
Rent	2,089	1,384	-	908	-	-	926	-	2,267	7,574	8,279
Office supplies	11,793	-	-	-	-	-	-	-	1,076	12,869	30,669
Insurance	-	-	-	4,907	-	-	4,596	-	-	9,503	5,800
Communications	2,254	-	-	1,104	1,061	-	-	-	-	4,419	451
Member fees and subscriptions	-	-	-	1,403	-	-	250	-	-	1,653	2,114
Meetings	308	-	-	-	-	-	-	150	-	458	-
Repair and maintenance	-	43	-	102	-	-	-	-	-	145	2,531
Bank fees	-	-	-	6,290	-	-	-	-	-	6,290	-
Other	12,804	-	-	58	-	-	-	-	-	12,862	113
Support services	-	-	-	1,096	-	-	-	400	-	1,496	12
Indirect allocation	53,089	-	-	(30,281)	-	-	-	-	-	22,808	57,255
<b>Total</b>	<b>\$ 807,282</b>	<b>\$ 13,754</b>	<b>\$ 10,199</b>	<b>\$ 49,939</b>	<b>\$ 1,061</b>	<b>\$ 1,607</b>	<b>\$ 6,711</b>	<b>\$ 2,106</b>	<b>\$ 7,723</b>	<b>\$ 900,382</b>	<b>\$ 302,322</b>

**SUPPLEMENTARY INFORMATION**

**FIRST RESPONDER CENTER FOR EXCELLENCE FOR REDUCING  
OCCUPATIONAL ILLNESS, INJURIES AND DEATHS, INC.  
(AN AFFILIATE OF THE NATIONAL FALLEN FIREFIGHTERS FOUNDATION  
SCHEDULE OF EXPENSES BY NATURAL CLASSIFICATION AND FUNCTION  
Year Ended December 31, 2018**

	<b>Department of Homeland Security</b>	<b>Public Safety Outreach</b>	<b>Trade Shows</b>	<b>Cancer Tool Box</b>	<b>Other</b>	<b>Management and General</b>	<b>Bids and Proposals</b>	<b>Indirect Costs</b>	<b>Board</b>	<b>Lobbying (Grassroots)</b>	<b>Marketing</b>	<b>Fundraising</b>	<b>Program Development</b>	<b>Total</b>
Salaries	\$ 100,503	\$ 9,793	\$ 6,280	\$ -	\$ -	\$ 9,505	\$ 6,209	\$40,860	\$ -	\$ 1,361	\$ 461	\$ 1,274	\$ 1,811	\$ 178,057
Employee benefits and taxes	19,234	1,844	1,156	-	-	1,765	476	8,071	-	246	78	282	367	33,519
Professional fees	321,132	960	3,310	11,250	-	1,057	2,420	15,421	-	-	400	-	2,202	358,152
Travel	236,992	1,314	11,177	-	-	1,384	1,094	908	-	-	926	-	2,267	256,062
Rent	268	-	1,821	-	-	-	-	-	-	-	-	-	1,076	3,165
Office supplies	11,793	-	-	-	-	-	-	4,907	-	-	4,596	-	-	21,296
Insurance	-	-	-	-	-	-	-	1,104	1,061	-	-	-	-	2,165
Communications	1,430	-	824	-	-	-	-	1,403	-	-	250	-	-	3,907
Member fees and subscription	-	-	-	-	-	-	-	-	-	-	-	150	-	150
Meetings	308	-	-	-	-	43	-	102	-	-	-	-	-	453
Repair and maintenance	-	-	-	-	-	-	-	6,290	-	-	-	-	-	6,290
Bank fees	-	-	-	-	-	-	-	58	-	-	-	-	-	58
Other	402	-	8,200	-	4,202	-	-	1,096	-	-	-	400	-	14,300
Support services	-	-	-	-	-	-	-	22,808	-	-	-	-	-	22,808
Indirect allocation	53,089	-	-	-	-	-	-	(53,089)	-	-	-	-	-	-
<b>Total</b>	<b>\$ 745,151</b>	<b>\$ 13,911</b>	<b>\$ 32,768</b>	<b>\$ 11,250</b>	<b>\$ 4,202</b>	<b>\$ 13,754</b>	<b>\$ 10,199</b>	<b>\$49,939</b>	<b>\$ 1,061</b>	<b>\$ 1,607</b>	<b>\$ 6,711</b>	<b>\$ 2,106</b>	<b>\$ 7,723</b>	<b>\$ 900,382</b>

**FIRST RESPONDER CENTER FOR EXCELLENCE FOR REDUCING  
OCCUPATIONAL ILLNESS, INJURIES AND DEATHS, INC.  
(AN AFFILIATE OF THE NATIONAL FALLEN FIREFIGHTERS FOUNDATION  
SCHEDULE OF EXPENSES BY NATURAL CLASSIFICATION AND FUNCTION  
Year Ended December 31, 2017**

	<u>Occupational Cancer Symposium</u>	<u>Cancer Tool Box</u>	<u>Trade Shows</u>	<u>Department of Homeland Security</u>	<u>Other</u>	<u>Management and General</u>	<u>Marketing</u>	<u>Fundraising</u>	<u>Program Development</u>	<u>Total</u>
Salaries	\$ 3,377	\$ -	\$ 6,692	\$ 3,483	\$ -	\$ 91,854	\$ 2,952	\$ 5,291	\$ 1,375	\$ 115,024
Employee benefits and taxes	859	-	1,674	637	-	19,167	666	1,132	286	24,421
Depreciation	-	-	-	-	-	1,497	-	-	-	1,497
Professional fees	-	18,750	-	1,320	-	31,776	-	2,310	-	54,156
Travel	918	-	3,465	284	3,075	537	-	-	-	8,279
Rent	30,669	-	-	-	-	-	-	-	-	30,669
Office supplies	2,567	-	-	-	-	321	2,912	-	-	5,800
Insurance	-	-	-	-	-	451	-	-	-	451
Communications	-	-	-	-	-	2,114	-	-	-	2,114
Meetings	-	-	-	-	2,217	314	-	-	-	2,531
Bank fees	-	-	-	-	-	113	-	-	-	113
Other	-	-	-	-	12	-	-	-	-	12
Support services	-	-	-	-	-	57,255	-	-	-	57,255
<b>Total</b>	<b>\$ 38,390</b>	<b>\$ 18,750</b>	<b>\$ 11,831</b>	<b>\$ 5,724</b>	<b>\$ 5,304</b>	<b>\$ 205,399</b>	<b>\$ 6,530</b>	<b>\$ 8,733</b>	<b>\$ 1,661</b>	<b>\$ 302,322</b>